

2100 Pennsylvania Avenue, NW
Washington, DC 20037-3213T 202.293.7060
F 202.293.7860

www.sughrue.com

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SUGHRUE MION, PLLC

BOX PCT

Commissioner for Patents
Washington, D.C. 20231

March 18, 2002

10/088301

PCT/JP01/06182
-filed July 17, 2001

Re: Application of Kenji MIYANISHI, Takahiro ONO, Kazue NAWA, Mayumi HAYASHI, and Katsuyuki MUKAI
 FUNCTIONAL FOODS AND COSMETICS CONTAINING SPHINGOGLYCOLIPIDS AND METHOD OF PRODUCING THE SAME
 Assignee: UNITIKA LTD.
 Our Ref: Q69010

Dear Sir:

The following documents and fees are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. § 371 and in accordance with Chapter I of the Patent Cooperation Treaty:

- an executed Declaration and Power of Attorney.
- an English translation of the International Application.
- an executed Assignment and PTO 1595 form.
- an International Search Report and Form PTO-1449 listing the ISR references.
- a Preliminary Amendment

It is assumed that copies of the International Application, the International Search Report, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by § 371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned can easily provide them upon request.

The Government filing fee is calculated as follows:

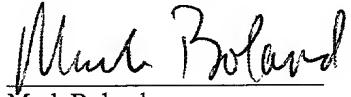
Total claims	9	-	20	=		x	\$18.00	=	\$0.00
Independent claims	4	-	3	=	1	x	\$84.00	=	\$84.00
Base Fee									\$890.00
Multiple Dependent Claim Fee									\$280.00
TOTAL FILING FEE									\$1254.00
Recordation of Assignment									\$ 40.00
TOTAL FEE									\$1294.00

Checks for the statutory filing fee of \$1254.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16, 1.17 and 1.492 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2000-219087	July 19, 2000
Japan	2001-021947	January 30, 2001
Japan	2001-087695	March 26, 2001
Japan	2001-188393	June 21, 2001

Respectfully submitted,



Mark Boland
Registration No. 32,197



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